



INDEPENDENT AUDITOR'S REPORT

To
The Board of Trustees of
Deccan Development society
Hyderabad, Telangana.

I. OPINION :

We have audited the attached Financial Statements of **Deccan Development Society, Hyderabad, Telangana** which comprise the Balance Sheet as at 31st March 2024 and also the statement of Income and Expenditure Account and the Receipts and Payments Account for the year ended on that date and notes to the financial statements, including a summary of Significant Accounting Policies.

In our opinion, the accompanying financial Statements give a true and fair view of the financial position of the Trust as at 31st March,2024 and of its excess of Income over Expenditure for the year then ended as on that date in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India(ICAI).

II. BASIS FOR OPINION:

We had conducted the audit in accordance with auditing standards on Auditing (SAs) issued by ICAI. Our Responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements Section of our report. We are independent of the Trust in accordance with the Code of Ethics issued by ICAI that are relevant to our audit and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

III. Responsibilities of Management and Those Charged with Governance for the Financial Statements:

Management is responsible for preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the Trust in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the



financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Management is responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

The Management is also responsible for overseeing the Society's financial reporting process.

IV. Auditor's Responsibilities for the Audit of the Financial Statements:

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing our opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.

We have communicated with those entrusted with the governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies if any identified during our audit.

For G.Sambasiva Rao & Co,
Chartered Accountants
FR No:003837s


G.Sambasiva Rao
Partner (M.No.023047)
UDIN:24023047BKDAIV7396



Hyderabad
21.08.2024

DECCAN DEVELOPMENT SOCIETY
FLAT NO. 101, KISHAN RESIDENCY, BEGUMPET, HYDERABAD - 500 016

BALANCE SHEET AS AT 31st MARCH, 2024

Liabilities	Sch.No.	Amount	Assets	Sch.No.	Amount
Fixed Assets Fund (Contra)	E & F	3,30,34,751	Fixed Assets (Contra)	E & F	3,30,34,751
Corpus Fund	VII	1,04,63,500	Programme advances (Foreign)	I	2,31,089
Funds unspent from Foreign Donors	A Col.4	51,59,259	Advance for programmes & others	II	1,21,48,888
Funds unspent from Indian Donors	B Col.4	44,22,543	TDS Refundable	36,990	
Fund Account	IV	1,26,78,295	Add: During the year	60,794	97,784
Outstanding Liabilities	V	11,25,107	Other Deposits		16,000
Other Liabilities	VI	16,46,916	Fixed Deposits		1,44,72,858
Advance for Land Sale		25,00,000	Cash and Bank Balances	III	
			Cash		58,619
			Bank		1,09,70,382
TOTAL		7,10,30,371	TOTAL		7,10,30,371

Figures in Rupees

Per our report of even date

M/s.G.SAMBASIVA RAO & Co.,

Chartered Accountants

FRN: 003537S



G. Sambasiva Rao
Partner (No. 023047)

DECCAN DEVELOPMENT SOCIETY

Shantha
Shantha Sinha
Treasurer



Place : Hyderabad
Date : 21.08.2024

VDJN : 24023047 BKDA HV7396

DECCAN DEVELOPMENT SOCIETY
 FLAT NO. 101, KISHAN RESIDENCY
 BEGUMPET, HYDERABAD - 500 016

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2024

(Figures in Rupees)

S.NO	EXPENDITURE	Schedule Ref.	AMOUNT	INCOME	Schedule Ref.	Amount	AMOUNT
1	Projects Expenditure under Foreign Funds	A Col.3	91,79,493	<u>Foreign Contributions:</u> 1. Voluntary contributions with specific directions from Foreign contributions received during the year <u>Add:</u> Bank Interest received	A Col.2	8882188	
2	Projects Expenditure under Indian Funds	B Col.3	2,08,69,906	<u>Add:</u> Unspent balance of last year <u>Less:</u> Unspent Amt. transferred to B.Sheet	A Col.1 A Col.4	194126 9076314 5262438 5159259	91,79,493
3	Programme Costs	D	29,74,131	<u>Indian Contributions:</u>			
4	Administration costs	D	2,99,039	2. Voluntary contributions with specific directions from Indian Funds received during the year <u>Add:</u> Unspent balance of last year <u>Less:</u> Unspent Amt. transferred to B.Sheet	B Col.2 B Col.1	19342474 5949975 4422543	2,08,69,906
5	Excess of Income over expenditure during the year (transferred to Balance Sheet)		4,31,338	3. Bank Interest income a) Indian Funds Actual interest received			4,24,465
				4. Sale of Agricultural Lands			19,00,000
				5. Other Income	C		13,80,043
	TOTAL		3,37,53,907	TOTAL			3,37,53,907

Per our report of even date



M/s G.SAMBASIVA RAO & CO.
 Chartered Accountants
 FRN: 00035375

G.Sambasiva Rao
 Partner (M.No.023047)

DECCAN DEVELOPMENT SOCIETY




B.P. Sanjay
 Chairperson


Shantha Sinha
 Treasurer

Place : Hyderabad
 Date : 21.08.2024

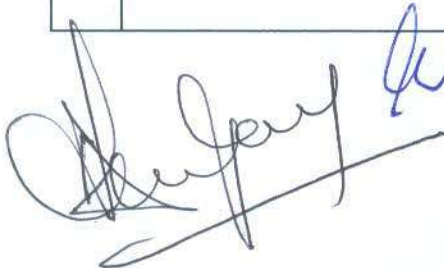
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DECCAN DEVELOPMENT SOCIETY
FLAT NO. 101, KISHAN RESIDENCY
BEGUMPET, HYDERABAD - 500 016

ANNEXURE - A

FOREIGN FUNDS
DONORWISE RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR FROM 01.04.2023 TO 31.03.2024

S.No	Project & Donor	Opening Balance as on 1.4.2023	Funds Received (incl.interest) during the year	Expenditure during the Year	Schedule Ref.	Closing Balance as on 31.03.2023
		Rs.	Rs.	Rs.		Rs.
		1	2	3		4
FOREIGN CONTRIBUTIONS						
1	Children's Gardens (Balwadies) Donor : BVLf	7,51,963	1,52,756	-		9,04,719
2	Integrated Rural Development focusing Food & Nutritional Security, Livelihoods Biodiversity and Policy & Advocacy Donor: BFW Phase (2019-22) Donor: Milap Social Ventures & others	(2,37,408) 2,252	2,37,408 -	- 2,252		- -
3	Enabling Millet Sisters to act locally Nationally & Internationally against hunger and malnutrition in support of biodiversity & to combat climate change Donor: Inter Pares (2022) Donor: Inter Pares (2023) Donor: Inter Pares (2024)	1,17,492 (5,05,097) -	- 35,93,190 -	87,151 30,88,093 4,22,492	1 2	30,341 - (4,22,492)
4	Short Stay Home Donor: Norway Trade Union	1,48,490	-	-		1,48,490
5	Internship Programme Donor : Swallows	1,88,918	-	-		1,88,918
6	Equator Award Donor: UNOPS	7,955	-	7,955		-
7	Biodiversity Conservation & Livelihoods Donor : SMCHIA Donor : Foundation Prince Albert Monaco	15,16,504 35,20,000	- -	- -		15,16,504 35,20,000
8	Seeds, Soil, Culture & Voices Donor : RSF Social Finance	3,38,514	-	3,38,514		-
9	Audio Documentation Donor: BBC, UK	14,160	-	14,160		-
11	Restoration of the place for Millets in our food system Donor: Swallows (2023) Donor: Swallows (2024)	(6,01,305) -	50,03,296 1,802	47,21,785 4,09,229	3 4	(3,19,794) (4,07,427)




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S.No	Project & Donor	Opening Balance as on 1.4.2023 Rs.	Funds Received (incl.interest) during the year Rs.	Expenditure during the Year Rs.	Schedule Ref.	Closing Balance ason 31.03.2024 Rs.
12	Food Sovereignty Workshop Donor: LDC Watch	-	87,862	87,862		-
TOTAL		5,262,438	9,076,314	9,179,493		5,159,259

M/s.G.Sambasiva Rao & Co.,
Chartered Accountants
FRN: 0035375

G.Sambasiva Rao
G.Sambasiva Rao
Partner (No.023047)



DECCAN DEVELOPMENT SOCIETY

B.P.Sanjay
B.P.Sanjay
Chairperson

Shantha Sinha
Shantha Sinha
Treasurer



Place : Hyderabad

Date : 21.08.2024

UDIN: 24023047BKDAHV7396

DECCAN DEVELOPMENT SOCIETY

FLAT NO. 101, KISHAN RESIDENCY
BEGUMPET, HYDERABAD - 500 016

ANNEXURE - B

INDIAN FUNDS

DONORWISE RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR FROM 1.4.2023 TO 31.3.2024

S.No	Project & Donor	Opening Balance as on 1.4.2023	Funds Received (incl.interest) during the year	Expenditure during the Year	Schedule Ref.	Closing Balance as on 31.03.2024
		Rs.	Rs.	Rs.		Rs.
		1	2	3		4
1	INDIAN FUNDS Krishi Vigyana Kendra ICAR, New Delhi	(2,14,315)	1,18,71,900	1,18,20,229	5	(1,62,644)
2	CFLD - Oil Seeds ICAR-ATARI, Hyderabad	(1,25,480)	1,70,172	1,50,000		(1,05,308)
3	CFLD - Pulses ICAR-ATARI, Hyderabad	(2,25,000)	3,40,529	8,60,000		(7,44,471)
4	World Soil Day programme ICAR-ATARI, Hyderabad	(62,286)	-	-		(62,286)
5	Swatch Action Plan ICAR-ATARI, Hyderabad	(23,944)	27,400	27,400		(23,944)
6	PKVY-Micro Irrigation System ICAR-ATARI, Hyderabad	3,30,000	-	-		3,30,000
7	KVK Revolving Fund for Maintenance of Farm - Local contributions	3,64,741	15,17,942	8,71,167		10,11,516
8	Community Radio station - Local Contributions, DAVP	2,29,278	-	23,500		2,05,778
9	Integrated Rural Devpt.focusing on Food&Nutritional Security,Livelihood - Local contributions	(9,10,592)	-	-		(9,10,592)
10	Improving Food Security, Seed Security and ecological security of small/marginal farmers - Azim Premji Foundation	65,87,573	53,30,526	70,33,610	6	48,84,489
11	Agriculture Skill Council of India - ICAR-ATARI, Hyd	-	84,005	84,000		5
TOTAL		59,49,975	1,93,42,474	2,08,69,906		44,22,543

Per our report of even date

M/s.G.Sambasiva Rao & Co.,

Chartered Accountants

FRN: 003537S

G.Sambasiva Rao
Partner (No.023047)

Place : Hyderabad

Date : 21.08.2024



DECCAN DEVELOPMENT SOCIETY

B.R. Sanjay
Chairperson

Shantha Sinha
Treasurer



DECCAN DEVELOPMENT SOCIETY
FLAT NO. 101, KISHAN RESIDENCY
BEGUMPET, HYDERABAD - 500 016

Schedule - C

Other Income (Forms part of Income & Expenditure A/c)
during the year 2023-24

S.No.	Income Particulars	Amount in Rs.
1	Sale of Seeds	56,680
2	Donation	10,001
3	Contribution for balwadi land lease	1,40,000
4	Contribution for millet festivals	33,758
5	Institutional Charges	23,998
6	Miscellaneous receipts	16,672
7	PC Farm receipts	77,630
8	Jaggery sales	1,56,880
9	Sale of equipment	3,50,000
10	Sale of Vehicle	4,30,000
11	Miscellaneous contributions	84,424
	TOTAL	13,80,043



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DECCAN DEVELOPMENT SOCIETY
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BEGUMPET, HYDERABAD - 500 016

Schedule - D

Programme & Administration Expenses during the year 2023-24
(Forms part of Income & Expenditure A/c)

S.No.	Expenditure Particulars	Amount in Rs.	Amount in Rs.
	<u>Programme Expenses</u>		
1	Farm expenditure	1,17,692	
2	Pastapur training centre exp.	84,808	
3	Staff Salaries	13,69,580	
4	Watchman services	1,99,167	
5	Community Production Centre	615	
6	Nutrition counselling Rent	85,668	
7	Health Referral support	11,900	
8	Seed Banks Repairs & maintenance	45,320	
9	Oil unit expenses	40,002	
10	Uncultivated food festival	14,900	
11	Travel & Food expenses	67,387	
12	Support for Organic Farmers market	6,36,598	
13	Jaggery Preparation expenses (Ganuga)	3,00,494	29,74,131
	<u>Administrative expenses</u>		
	Staff Welfare expenses incl. medical & hospital charges	73,000	
1	Legal expenses	16,500	
2	Administration expenses	20,532	
3	Bank charges & lockers rent	4,520	
4	Repairs & Maintenance of buildings	5,080	
5	Taxes and insurances	50,503	
6	Miscellaneous expenses	16,680	
7	Vehicles Fuel exp.	33,075	
8	Vehicles Repairs & Maintenance	79,149	2,99,039
	TOTAL		32,73,170

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